

TOWN OF HAMILTON

Senior Citizen Property Tax Work-Off Abatement Application ELIGIBILITY GUIDELINES

M.G.L. Chapter 59 Section 5

- 1. Must be 60+ years of age or a person with a disability as of the Fiscal Year (July 1).
- 2. Must have been the homeowner (or current spouse of the homeowner) for a minimum of five years.
- 3. The maximum abatement that can be earned is \$750. The hourly rate at which the volunteer services are to be credited shall be the minimum wage of the Commonwealth of Massachusetts in effect at the time the services are provided. Only hours earned from July 1 to December 1 will count toward the abatement for the current Fiscal Year. Hours worked from December 2 through June 30 will count toward the abatement for the following fiscal year.
- 4. Tax credits may be applied only toward real property, which the volunteer occupies as a principal (primary) residence and has property tax liability.
- 5. Only one tax abatement per property per year shall be allowed.
- 6. A copy of the most recent property tax bill must be presented.
- 7. No current town employee is eligible.
- 8. If chosen must keep Town apprised of any changes affecting eligibility.
- 9. The Executive Office of Elder Affairs requires that all applicants get a CORI (Criminal Offender Record Information) check.
- 10. Acceptance is subject to ability to place the applicant in an available position after meeting the eligibility requirements. Placement is determined by matching skills with available requests..
- 11. If more applications are received than have been funded by the Town, the first timely, eligible persons will be selected and the remaining persons placed on a waiting list.
- 12. Applicants have the right to refuse placements but each applicant may only go on a maximum of two interviews.
- 13. Although this program is exempt from state income taxes, it is not exempt from Federal income taxes. Therefore, the Town will send the required income tax earnings report to program participants (i.e., 1099 or W2).
- 14. Participants are not eligible for any Town Benefits.